



**State of Louisiana
Department of Revenue**

Electronic Filing Agreement

This agreement is entered into on _____, 20____, by and between the Louisiana Department of Revenue ("Department"), Post Office Box 201, Baton Rouge, Louisiana 70821-0201, and

_____, ("Taxpayer"),
_____, (Taxpayer Address).

The Department and the Taxpayer wish to provide a means by which the Taxpayer may file its Louisiana tax returns ("Returns") by electronically transmitting data in substitution for conventional, paper-based documents and to assure that such Returns are legally valid and enforceable. In order to achieve this goal, the parties agree as follows:

1. **Returns Covered: Standards.** Taxpayer may electronically transmit Returns to the Department for _____ taxes. All Returns shall be transmitted in accordance with Department standards using the American National Standards Institute (ANSI) X.12 813 Transaction Set and any instructions that may be issued by the Department from time to time.
2. **Third-Party Service Providers.** Returns shall be transmitted electronically to the Department through its approved third-party service provider. Each party shall be responsible for the costs of any provider with which it contracts.
3. **System Operations: Security Procedures.** Each party, at its own expense, shall provide and maintain the equipment, software, services, and testing necessary for the Taxpayer to transmit and the Department to receive the Returns. Each party shall use security procedures that are reasonably sufficient to ensure that all transmissions of Returns are authorized and to protect its business records and data from improper access.
4. **Signature.** The signature of the Taxpayer or its authorized agent affixed to this agreement shall be deemed on each Return transmitted by the Taxpayer as if actually so appearing.
5. **Receipt of Transmission.** A Return shall not be deemed to have been filed with the Department until the Return, in the stipulated format, is accessible to the Department's third-party provider at its receipt computer. For a Return to be timely filed, it must be received in the stipulated format on or before the filing due date.
6. **Acknowledgement of Transmission.** Upon receipt of any transmission from the Taxpayer, the Department or its third-party provider shall transmit an acknowledgement in return. An acknowledgement will communicate only that the Department has received the Taxpayer's transmission. A transmission that is received by the Department but is not in the stipulated format will not constitute a valid Return.

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7. ***Garbled Transmissions.*** If any transmission is received in an unintelligible or garbled form and the Department cannot identify the Taxpayer, no acknowledgement will be made. The absence of an acknowledgement shall be treated as notice to the Taxpayer that the Return was not received by the Department in the required format.
 8. ***Confidentiality.*** All information contained in any electronic transmission from the Taxpayer shall be subject to the confidentiality provisions of LSA Revised Statute 47:1508.
 9. ***Transmission Constitutes a Valid Return.*** Any Return properly transmitted by the Taxpayer and received by the Department shall be considered a valid tax return. Any Return transmitted under the terms of this agreement shall be deemed for all purposes to have been "signed" by the Taxpayer and to constitute an "original" when printed from electronic files or records established and maintained in the Department's normal course of business.
 10. ***Admissibility of Returns as Evidence.*** A computer-generated hard copy of the taxpayer's transmitted return may be introduced as evidence in any judicial or administrative proceeding and shall be admissible as between the parties to the same extent and under the same conditions as any other business records. Neither party shall contest the admissibility of any transmitted return on the basis that the transmitted return was not originated or maintained in documentary form.
 11. ***Term: Amendments.*** This agreement shall be effective beginning _____, 20__, and shall continue for a period of ten years unless sooner terminated by the parties. Either party may terminate this agreement upon 30 days written notice to the other party. This agreement may be amended at any time by the execution of a written addendum signed by both the Taxpayer and the Department.

Taxpayer:

Print Name

Signature

Title

Telephone Number

Louisiana Tax Account Number (10 digits)

Department of Revenue:

Naomi Foret
Print Name

Signature

I T Management Consultant Supervisor
Title

225-219-2488
Telephone Number



**State of Louisiana
Department of Revenue**

Electronic Filing Agreement

Name and Address (Please Print)

Louisiana Tax Account Number (10 digits)

Software Provider

Contact People

Please give the name, telephone number, and address (if different from above) of your company contact person.

Business Contact

Name

Street Address

City-State-Zip

Fax Number

Telephone Number

E-mail Address

Technical Contact

Name

Street Address

City-State-Zip

Fax Number

Telephone Number

E-mail Address

Please return this form to:

Naomi Foret

Louisiana Department of Revenue

Management Information Systems Section

Post Office Box 201

Baton Rouge, Louisiana 70821-0201